

House Bill 189 (COMMITTEE SUBSTITUTE)

By: Representatives Smith of the 131st, Smith of the 129th, Scott of the 2nd, Hanner of the 148th, Buckner of the 130th, and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use taxes, so as to revise and change the exemption with respect to sales of certain tangible personal property for construction of a national infantry museum and heritage park facility; to exempt certain sales to such facility; to exempt certain sales of property used in the construction thereof; to extend the limited duration thereof; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use taxes, is amended by revising subparagraph (A) of paragraph (84) to read as follows:

"(84)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from ~~July 1, 2006~~ the effective date of the amendment to this subparagraph, until June 30, ~~2008~~ 2009, sales of tangible personal property ~~used in direct connection with the construction of~~ to a national infantry museum and heritage park facility or sales of tangible personal property used in the construction of a national infantry museum and heritage park facility owned or operated by an organization which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.